



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN
Comptroller

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Internal Audit Executive

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October 6, 2011

Evelyn Peebles, Executive Director
Department of Parks, Recreation, & Forestry and Operation Brightside
5600 Clayton Rd
St. Louis, MO 63110

RE: Community Development Block Grant (CDBG) (Project #2012-CDA02)

Dear Ms. Peebles:

Enclosed is a report of the fiscal monitoring review of the Department of Parks, Recreation, & Forestry and Operation Brightside, not-for-profit organizations, CDBG Programs, for the period January 1, 2011, through June 30, 2011. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Department of Parks, Recreation, & Forestry and Operation Brightside. Fieldwork was completed on August 17, 2011.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis, Community Development Administration (CDA) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Respectfully,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Jill Claybour, Acting Executive Director, CDA
Lorna Alexander, Special Assistant for Development, CDA
Mary Lou Green, Director, Operation Brightside



CITY OF ST. LOUIS

**COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

**DEPARTMENT OF PARKS, RECREATION, AND FORESTRY
OPERATION BRIGHTSIDE
CONTRACT #11-11-85 AND #11-10-35
CFDA #14.218**

FISCAL MONITORING REVIEW

JANUARY 1, 2011 THROUGH JUNE 30, 2011

PROJECT #2012-CDA02

DATE ISSUED: OCTOBER 6, 2011

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
DEPARTMENT OF PARKS, RECREATION, AND FORESTRY
OPERATION BRIGHTSIDE
FISCAL MONITORING REVIEW
JANUARY 1, 2011 THROUGH JUNE 30, 2011**

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INTRODUCTION

Background

Contract Names: Department of Parks Recreation and Forestry
Operation Brightside

Contract Numbers: 11-11-85 (Department of Parks, Recreation, and Forestry)
11-10-35 (Operation Brightside)

Contract Periods: January 1, 2011 through December 31, 2011

CFDA Number: 14.218

Contract Amounts: \$400,000 (Department of Parks, Recreation, and Forestry)
\$289,000 (Operation Brightside)

Contract #11-11-85 provided Community Development Block Grant (CDBG) funds to Department of Parks, Recreation, & Forestry (Agency) to provide inner city program recreational activities for youth and senior citizens which include the expand leagues outpost/outreach program Recreation Arts Program, and the Senior program.

Contract #11-10-35 provided Community Development Block Grant (CDBG) funds to Operation Brightside to provide annual citywide cleanup effort to reduce litter and promote beautification throughout the city. A public/private partnership of city residents, neighborhood leaders, business and city government form the basis of all Brightside activities including project Blitz, main street, project Flower Shower, and "STOP IT! DON'T DROP IT!"

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Community Development Administration (CDA) requirements for the period January 1, 2011, through June 30, 2011, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by the Community Development Administration (CDA). Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on August 17, 2011.

Exit Conference

There were no current observations; therefore, an exit conference was not considered necessary.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not comply with federal, state and local CDA requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report for Departments of Parks, Project #2009-CDA10 issued June 23, 2010, noted no observations.

A-133 Status

The Agency is a City department, and is covered under the A-133 audit for the City of St. Louis.

Summary of Current Observations

There were no current observations.